

ANNUAL REPORT CERTIFICATION

Town of La Conner

(Official Name of Government)

0640

MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended 12/31/2022

GOVERNMENT INFORMATION:

| | |
|--------------------------|---|
| Official Mailing Address | <u>PO Box 400</u> |
| | <u>La Conner, WA 98257</u> |
| Official Website Address | <u>www.townoflaconner.org</u> |
| Official E-mail Address | <u>financedirector@townoflaconner.org</u> |
| Official Phone Number | <u>360-466-3125</u> |

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

| | |
|--|---|
| Audit Contact or Preparer Name and Title | <u>Maria DeGoede Finance Director</u> |
| Contact Phone Number | <u>360-466-3125</u> |
| Contact E-mail Address | <u>financedirector@townoflaconner.org</u> |

I certify 22nd day of May, 2023, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Maria DeGoede (financedirector@townoflaconner.org)

TOWN OF LA CONNER
Skagit County
Notes to Financial Statements
For the year ending December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of La Conner was incorporated on May 14, 1890 and operates under the laws of the state of Washington applicable to a municipality. The Town of La Conner is a general purpose local government and provides public safety, fire prevention, street improvement, parks and recreation and general administrative services. In addition, the Town of La Conner owns and operates a water system, sewer system and storm drainage system.

The Town of La Conner reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from Generally Accepted Accounting Principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements (see *Notes to the Financial Statements*).
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges. The Sewer Fund 409 and Compost Fund 412 are rolled up for reporting purposes.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as a custodian on behalf of others.

Pension (and Other Employee Benefit) Trust Funds

These funds are used to report fiduciary activities for pension and OPEB plans administered through trust.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

In accordance with state law the Town of La Conner also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 3 - *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of 10 years. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to the number of hours an employee accrues each year and is payable upon separation or retirement. Sick leave may be accumulated 960 hours. Upon separation or retirement employees do not receive payment for unused sick leave. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 4 – *Long Term Debt (Formerly Debt Service Requirements)*.

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by Council. When expenditures that meet restrictions are incurred, the Town of La Conner intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of REET 1 \$195,112, REET 2 \$192,430, Hotel Motel \$286,832 and 002/Waterfront & Jordan Park Donations \$13,722. 001Reserve/Coronavirus funds Grant \$265,171. Committed Ending Cash and Investments for the remainder funds is \$5,521,949.

Note 2 - Budget Compliance

The Town of La Conner adopts annual appropriated budgets for general, special revenue, capital projects and enterprise funds. These budgets are appropriated at the fund level (except the general (current expense) fund, where budget is adopted at the department level). The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

| Fund/Department | Final Appropriated Amounts | Actual Expenditures | Variance |
|---------------------------|-----------------------------------|----------------------------|------------------|
| General Fund: | | | |
| General Operating | \$1,260,933 | \$1,163,855 | \$97,078 |
| Park & Port Fund | \$306,059 | \$203,564 | \$102,495 |
| Facilities Fund | \$192,301 | \$152,863 | \$39,438 |
| Public Art Fund | \$1400 | \$1350 | \$50 |
| Street Fund | \$293,496 | \$249,709 | \$43,787 |
| Total General Fund | \$2,054,189 | \$1,771,341 | \$282,848 |
| | | | |
| Hotel Motel Fund | \$183,450 | \$134,100 | \$49,350 |
| 2014 LTGO Bond | \$142,644 | \$144,588 | (\$1944) |
| 2017 LTGO Bond | \$39,625 | \$39,125 | \$500 |
| Flood Fund | \$0 | \$248 | (\$248) |
| REET 1 Fund | \$250 | \$248 | \$2.00 |
| REET 2 Fund | \$250 | \$248 | \$2.00 |
| Water Fund | \$1,065,376 | \$913,229 | \$152,148 |
| Drainage Fund | \$468,873 | \$351,600 | \$117,273 |
| | | | |
| Sewer Fund | \$953,921 | \$698,437 | \$255,484 |
| Sewer Compost Fund | \$1,148,607 | \$1,061,941 | \$86,667 |
| Total Sewer Fund | \$2,102,528 | \$1,760,378 | \$342,151 |

Budgeted amounts are authorized to be transferred between (departments within any fund/object classes within departments); however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the Town of La Conner's legislative body. Variances for 2022 were larger due to

cutbacks to accommodate the delays or higher costs of materials for projects. Variances that exceeded the budget were the Fire Truck Bond of 2014 that the Town Paid in full with unexpected costs in the end and the Flood fund due to an oversight of costs from the Audit charges not budgeted for in 2022.

Note 3 – Deposits and Investments

Investments are reported at original cost. Deposits and investments by type at December 31, 2022 are as follows:

| Type of deposit or investment | Town of La Conner's own deposits and investments | Deposits and investments held by the County as custodian for other local governments, individuals, or private organizations | Total |
|---|--|---|-----------------------|
| Washington Federal Checking Acct. | \$4,847,317.72 | \$0 | \$4,847,317.72 |
| Washington Federal Savings Acct. | \$933,013.17 | \$0 | \$933,013.17 |
| Certificates of deposit (CD/Investments) | \$892,528.95 | \$0 | \$892,528.95 |
| Local Government Investment Pool | \$59,507.38 | \$0 | \$59,507.38 |
| Total | \$6,732,367.22 | \$0 | \$6,732,367.22 |

It is the Town of La Conner's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

Investments in the State Local Government Investment Pool (LGIP)

The Town of La Conner is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at www.tre.wa.gov.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the Town of La Conner would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The Town of La Conner deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered or held by the Town of La Conner or its agent in the government's name.

Note 4 – Long Term Debt (Formerly Debt Service Requirements).

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the Town of La Conner and summarizes the Town of La Conner's debt transactions for year ended December 31, 2022.

The debt service requirements for general obligation bonds and revenue bonds are as follows:

| Year | Principal | Interest | Total |
|--------------|--------------------|------------------|--------------------|
| 2022 | \$203,585 | \$51,235 | \$254,820 |
| 2023 | \$66,137 | \$45,214 | \$111,351 |
| 2024 | \$67,735 | \$43,342 | \$111,077 |
| 2025 | \$69,386 | \$41,317 | \$110,703 |
| 2026 | \$72,089 | \$39,147 | \$111,236 |
| 2027 - 2031 | \$395,946 | \$157,933 | \$553,879 |
| 2032-2036 | \$474,226 | \$80,441 | \$554,667 |
| 2037- 2038 | \$140,689 | \$5,533 | \$146,222 |
| Total | \$1,489,793 | \$464,162 | \$1,953,955 |

Note 5 – Pension Plans**A. State Sponsored Pension Plans**

Substantially all Town of La Conner full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans (PERS I, PERS II and PERS III).

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan.

The DRS ACFR may be downloaded from the DRS website at www.drs.wa.gov.

The Town of La Conner also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington ACFR available from the Office of Financial Management website at www.ofm.wa.gov.

At June 30, 2022 (the measurement date of the plans), the Town of La Conner's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

| Plan | Employer Contributions | Allocation % | Liability (Asset) |
|--------------|-------------------------------|---------------------|--------------------------|
| PERS 1/ UAAL | 20,680 | 0.003374% | 93,945 |
| PERS 2/3 | 35,452 | 0.004413% | (163,669) |
| VFFRPF | 660 | 0.35% | (98,108) |

The Town of La Conner does not participate in LEOFF Plan 1 or Plan 2.

Note 6 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed at the end of each month.

Property tax revenues are recognized when cash is received by the Town of La Conner. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The Town of La Conner's regular levy for the year 2021 was \$1.71225 per \$1,000 on an assessed valuation of \$197,558,942 for a total regular levy of 338,269.

Note 7 – Leases

During the year ended 2022, the Town of La Conner adopted guidance for the presentation and disclosure of leases, as required by the BARS manual. This requirement resulted in the addition of a lease liability reported on the Schedule of Liabilities.

The Town of La Conner leases a copier from Canon Financial for \$173.81 per month. The five year lease agreement beginning January of 2021 is non-cancelable and holds the Town liable for debt and other penalties.

The Town of La Conner also leases a postage meter from Pitney Bowes with a payment of \$455.73 paid quarterly. The five year lease agreement beginning August of 2022 cannot be canceled for any reason with all obligations unconditional, except under No. 8 Non-Appropriation.

The total amount paid for leases in 2022 was \$2,541. As of December 31, 2022, the future lease payments are as follows:

| Year ended December 31 | Total |
|-------------------------------|--------------|
| 2023 | 3,909 |
| 2024 | 3,909 |
| 2025 | 3,909 |
| 2026 | 1823 |
| 2027 | 1367 |

Note 8 – Risk Management

Property & Casualty Risk Pool

The Town of La Conner is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 166 members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles [1]. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices, prior wrongful acts, and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

All Members are provided a separate cyber risk policy and premises pollution liability coverage group purchased by WCIA. The cyber risk policy provides coverage and separate limits for security & privacy, event management, and cyber extortion, with limits up to \$1 million and subject to member deductibles, sublimits, and a \$5 million pool aggregate. Premises pollution liability provides Members with a \$2 million incident limit and \$10 million pool aggregate subject to a \$100,000 per incident Member deductible.

Insurance for property, automobile physical damage, fidelity, inland marine, and equipment breakdown coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$400 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

The Town of La Conner purchases a commercial insurance policy from Wycoff Insurance, for the Public Works Maintenance Shop located at 603 N. Third Street in La Conner.

Health & Welfare Risk Pool

The Town of La Conner is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2022, 262 cities/towns/non-city entities participate in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members.

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members.

The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, Willamette Dental Group and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2022, the AWC Trust HCP purchased medical stop loss insurance for Regence/Asuris and Kaiser plans at an individual stop loss (ISL) of \$1.5 million through United States Fire Insurance Company. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC Trust HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with

under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date.

When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the AWC Trust HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the AWC Trust HCP. Similarly, the terminating member forfeits all rights and interest to the AWC Trust HCP account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in the report for the fiscal year ending December 31, 2018. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

Note 9 – Other Miscellaneous Disclosures

1) The citizens of La Conner have been fund raising for the Waterfront Park since 2016. These funds are held in reserve in the Parks fund for ongoing expenditures. The Waterfront Park project was completed in 2020, leaving \$12,000 in reserve dedicated to the Gazebo scheduled to be built in 2021. However due to the difficulty of obtaining the materials and increased costs to build the Gazebo, it has rolled over to 2023 with a balance of \$12,257. There is also a balance of \$965 for the Jordan Street Park from donations with a total reserve of \$13,222 for Parks.

2) The 2014 LTGO Bond for the fire truck scheduled to be paid off in 2025, was paid in full in 2022 due to enough funds to cover it (Fund 212). This bond was paid for by the Public Safety Tax, which will be used for future fire apparatuses. Currently the balance of \$8,932 is still in Fund 212 because of discussions of purchasing a Fire Boat.

3) In 2022 The Town of La Conner received funds from the Coronavirus Grant in the amount of \$132,586. The expense of the restrictive funds has not been allocated or spent and has a balance of \$265,171. It is currently identified in the General Fund reserve under Unassigned Revenue.

Variances in the Treasurer Distributions:

- Local Retail Sales and Use Tax overage is from the monthly State Sales Tax Interest in the amount of \$755.31 and \$3147.84 for the Compost Sales Tax for a total of \$3903.
- The Special Purpose Tax difference in the amount of \$57,518 is the Towns portion for the County Jail Tax from the State Remittance. It is a pass through that is forwarded on to the County monthly.

- The Hotel Motel Tax negative balance is due to the Town receipting the Lodging of \$98,202.40 and Stadium of \$98,202.39 on separate line items. The total of both equals the State amount of \$196,405.
- In 2022 The Town was merged with the State for Business Licenses. The overage balance of \$1574 resulted from \$1179 payments received at Town Hall due to wrong classifications chosen on the DOR website, \$665 receipted to permits and license fees of \$270 receipted to parking fees attached to business licenses.

The Town of La Conner had construction projects as of December 31, 2022. The Projects include:

1. 2021 Waterfront Park Gazebo was budgeted in 2022, but rolled over to 2023.
2. The Sixth Street Pump Project was completed in 2022.

Town of La Conner

Schedule 01

For the year ended December 31, 2022

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|-------------|
| 0640 | 001 | GENERAL FUND | 3083101 | Restricted Cash and Investments - Beginning | \$965 |
| 0640 | 001 | GENERAL FUND | 3083104 | Restricted Cash and Investments - Beginning | \$132,456 |
| 0640 | 001 | GENERAL FUND | 3083105 | Restricted Cash and Investments - Beginning | \$12,257 |
| 0640 | 001 | GENERAL FUND | 3084100 | Committed Cash and Investments - Beginning | \$1,801,244 |
| 0640 | 001 | GENERAL FUND | 3084103 | Committed Cash and Investments - Beginning | \$7,875 |
| 0640 | 001 | GENERAL FUND | 3084104 | Committed Cash and Investments - Beginning | \$11,760 |
| 0640 | 001 | GENERAL FUND | 3085101 | Assigned Cash and Investments - Beginning | \$7,560 |
| 0640 | 001 | GENERAL FUND | 3111000 | Property Tax | \$347,608 |
| 0640 | 001 | GENERAL FUND | 3131100 | Local Retail Sales and Use Tax | \$625,809 |
| 0640 | 001 | GENERAL FUND | 3137100 | Criminal Justice Sales and Use Tax | \$29,460 |
| 0640 | 001 | GENERAL FUND | 3161000 | Business and Occupation Taxes | \$81,047 |
| 0640 | 001 | GENERAL FUND | 3164100 | Business and Occupation Taxes on Utilities | \$43,787 |
| 0640 | 001 | GENERAL FUND | 3164100 | Business and Occupation Taxes on Utilities | \$43,787 |
| 0640 | 001 | GENERAL FUND | 3164300 | Business and Occupation Taxes on Utilities | \$18,004 |
| 0640 | 001 | GENERAL FUND | 3164300 | Business and Occupation Taxes on Utilities | \$18,004 |
| 0640 | 001 | GENERAL FUND | 3164500 | Business and Occupation Taxes on Utilities | \$11,015 |
| 0640 | 001 | GENERAL FUND | 3164600 | Business and Occupation Taxes on Utilities | \$14,420 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|--|-----------|
| 0640 | 001 | GENERAL FUND | 3164700 | Business and Occupation Taxes on Utilities | \$11,475 |
| 0640 | 001 | GENERAL FUND | 3164700 | Business and Occupation Taxes on Utilities | \$11,475 |
| 0640 | 001 | GENERAL FUND | 3168100 | Gambling Tax - Punch Boards and Pull Tabs | \$3,314 |
| 0640 | 001 | GENERAL FUND | 3172000 | Leasehold Excise Tax | \$139,355 |
| 0640 | 001 | GENERAL FUND | 3219100 | Franchise Fees and Royalties | \$11,172 |
| 0640 | 001 | GENERAL FUND | 3219900 | Other Business Licenses and Permits | \$12,149 |
| 0640 | 001 | GENERAL FUND | 3219900 | Other Business Licenses and Permits | \$36,223 |
| 0640 | 001 | GENERAL FUND | 3219900 | Other Business Licenses and Permits | \$665 |
| 0640 | 001 | GENERAL FUND | 3221002 | Buildings, Structures and Equipment | \$2,500 |
| 0640 | 001 | GENERAL FUND | 3221101 | Buildings, Structures and Equipment | \$135 |
| 0640 | 001 | GENERAL FUND | 3221102 | Buildings, Structures and Equipment | \$430 |
| 0640 | 001 | GENERAL FUND | 3221200 | Buildings, Structures and Equipment | \$50 |
| 0640 | 001 | GENERAL FUND | 3221300 | Buildings, Structures and Equipment | \$600 |
| 0640 | 001 | GENERAL FUND | 3221400 | Buildings, Structures and Equipment | \$100 |
| 0640 | 001 | GENERAL FUND | 3221401 | Buildings, Structures and Equipment | \$175 |
| 0640 | 001 | GENERAL FUND | 3223000 | Animal Licenses | \$113 |
| 0640 | 001 | GENERAL FUND | 3224000 | Street and Curb Permits | \$1,485 |
| 0640 | 001 | GENERAL FUND | 3229000 | Other Non-Business Licenses and Permits | \$180 |
| 0640 | 001 | GENERAL FUND | 3329210 | COVID-19 Non-Grant Assistance | \$132,586 |
| 0640 | 001 | GENERAL FUND | 3340490 | State Grant from Department of Health | \$1,125 |
| 0640 | 001 | GENERAL FUND | 3360071 | Multimodal Transportation - Cities | \$1,278 |
| 0640 | 001 | GENERAL FUND | 3360087 | Motor Vehicle Fuel Tax - City Streets | \$18,213 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|----------|
| 0640 | 001 | GENERAL FUND | 3360235 | Harbor Leases | \$63,754 |
| 0640 | 001 | GENERAL FUND | 3360621 | Criminal Justice - Violent Crimes/Population | \$1,000 |
| 0640 | 001 | GENERAL FUND | 3360625 | Criminal Justice - Contracted Services | \$1,991 |
| 0640 | 001 | GENERAL FUND | 3360626 | Criminal Justice - Special Programs | \$1,182 |
| 0640 | 001 | GENERAL FUND | 3360642 | Marijuana Excise Tax Distribution | \$1,571 |
| 0640 | 001 | GENERAL FUND | 3360651 | DUI and Other Criminal Justice Assistance | \$111 |
| 0640 | 001 | GENERAL FUND | 3360694 | Liquor/Beer Excise Tax | \$6,858 |
| 0640 | 001 | GENERAL FUND | 3360695 | Liquor Control Board Profits | \$7,523 |
| 0640 | 001 | GENERAL FUND | 3370000 | Local Grants, Entitlements and Other Payments | \$500 |
| 0640 | 001 | GENERAL FUND | 3370800 | Local Grants, Entitlements and Other Payments | \$13,822 |
| 0640 | 001 | GENERAL FUND | 3414300 | Budgeting and Accounting Services | \$200 |
| 0640 | 001 | GENERAL FUND | 3418100 | Data/Word Processing, Printing, Duplicating and IT Services | \$11 |
| 0640 | 001 | GENERAL FUND | 3419500 | Legal Services | \$2,906 |
| 0640 | 001 | GENERAL FUND | 3458100 | Zoning and Subdivision Services | \$628 |
| 0640 | 001 | GENERAL FUND | 3458300 | Plan Checking Services | \$525 |
| 0640 | 001 | GENERAL FUND | 3458303 | Plan Checking Services | \$808 |
| 0640 | 001 | GENERAL FUND | 3458500 | Growth Management Act (GMA) Impact Fees | \$2,997 |
| 0640 | 001 | GENERAL FUND | 3458510 | Growth Management Act (GMA) Impact Fees | \$33,600 |
| 0640 | 001 | GENERAL FUND | 3458900 | Other Planning and Development Services | \$2,279 |
| 0640 | 001 | GENERAL FUND | 3458903 | Other Planning and Development Services | \$1,455 |
| 0640 | 001 | GENERAL FUND | 3458904 | Other Planning and Development Services | \$770 |
| 0640 | 001 | GENERAL FUND | 3458906 | Other Planning and Development Services | \$250 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|------------------|--------------|--|-----------|
| 0640 | 001 | GENERAL FUND | 3458914 | Other Planning and Development Services | \$890 |
| 0640 | 001 | GENERAL FUND | 3458915 | Other Planning and Development Services | \$800 |
| 0640 | 001 | GENERAL FUND | 3458916 | Other Planning and Development Services | \$100 |
| 0640 | 001 | GENERAL FUND | 3458922 | Other Planning and Development Services | \$500 |
| 0640 | 001 | GENERAL FUND | 3479001 | Other Culture and Recreation Fees | \$250 |
| 0640 | 001 | GENERAL FUND | 3540000 | Civil Parking Infraction Penalties | \$308 |
| 0640 | 001 | GENERAL FUND | 3599000 | Non-Court Fines and Penalties | \$537 |
| 0640 | 001 | GENERAL FUND | 3611100 | Investment Earnings | \$1,636 |
| 0640 | 001 | GENERAL FUND | 3611102 | Investment Earnings | \$472 |
| 0640 | 001 | GENERAL FUND | 3623000 | Rents and Leases | \$18,063 |
| 0640 | 001 | GENERAL FUND | 3623000 | Rents and Leases | \$18,063 |
| 0640 | 001 | GENERAL FUND | 3624000 | Rents and Leases | \$3,100 |
| 0640 | 001 | GENERAL FUND | 3624001 | Rents and Leases | \$7,675 |
| 0640 | 001 | GENERAL FUND | 3624001 | Rents and Leases | \$15,449 |
| 0640 | 001 | GENERAL FUND | 3624002 | Rents and Leases | \$4,675 |
| 0640 | 001 | GENERAL FUND | 3625000 | Rents and Leases | \$17,566 |
| 0640 | 001 | GENERAL FUND | 3625000 | Rents and Leases | \$161 |
| 0640 | 001 | GENERAL FUND | 3625000 | Rents and Leases | \$3,180 |
| 0640 | 001 | GENERAL FUND | 3625000 | Rents and Leases | \$60,412 |
| 0640 | 001 | GENERAL FUND | 3625000 | Rents and Leases | \$2,588 |
| 0640 | 001 | GENERAL FUND | 3625000 | Rents and Leases | \$4,173 |
| 0640 | 001 | GENERAL FUND | 3671100 | Contributions and Donations from Nongovernmental Sources | \$42 |
| 0640 | 001 | GENERAL FUND | 3699100 | Miscellaneous Other Operating | \$4,279 |
| 0640 | 123 | HOTEL MOTEL FUND | 3083100 | Restricted Cash and Investments - Beginning | \$224,180 |
| 0640 | 123 | HOTEL MOTEL FUND | 3133100 | Hotel/Motel Sales and Use Tax | \$98,202 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------------------------|--------------|---|-----------|
| 0640 | 123 | HOTEL MOTEL FUND | 3133200 | Hotel/Motel Sales and Use Tax - Convention Center | \$98,202 |
| 0640 | 123 | HOTEL MOTEL FUND | 3611100 | Investment Earnings | \$269 |
| 0640 | 123 | HOTEL MOTEL FUND | 3611102 | Investment Earnings | \$78 |
| 0640 | 212 | 2014 LTGO Bond - Fire Truck | 3084100 | Committed Cash and Investments - Beginning | \$85,443 |
| 0640 | 212 | 2014 LTGO Bond - Fire Truck | 3131500 | Special Purpose Sales and Use Tax | \$67,311 |
| 0640 | 212 | 2014 LTGO Bond - Fire Truck | 3611100 | Investment Earnings | \$461 |
| 0640 | 212 | 2014 LTGO Bond - Fire Truck | 3611102 | Investment Earnings | \$130 |
| 0640 | 212 | 2014 LTGO Bond - Fire Truck | 3699100 | Miscellaneous Other Operating | \$174 |
| 0640 | 214 | 2017 LTGO Bond - Fire Hall | 3084100 | Committed Cash and Investments - Beginning | \$25,837 |
| 0640 | 214 | 2017 LTGO Bond - Fire Hall | 3131100 | Local Retail Sales and Use Tax | \$52,869 |
| 0640 | 214 | 2017 LTGO Bond - Fire Hall | 3611100 | Investment Earnings | \$58 |
| 0640 | 214 | 2017 LTGO Bond - Fire Hall | 3611102 | Investment Earnings | \$17 |
| 0640 | 303 | FLOOD CONTROL | 3084100 | Committed Cash and Investments - Beginning | \$163,366 |
| 0640 | 303 | FLOOD CONTROL | 3611100 | Investment Earnings | \$199 |
| 0640 | 303 | FLOOD CONTROL | 3611102 | Investment Earnings | \$58 |
| 0640 | 304 | REET 1 | 3083100 | Restricted Cash and Investments - Beginning | \$150,812 |
| 0640 | 304 | REET 1 | 3183400 | REET 1 - First Quarter Percent | \$44,230 |
| 0640 | 304 | REET 1 | 3611100 | Investment Earnings | \$248 |
| 0640 | 304 | REET 1 | 3611102 | Investment Earnings | \$71 |
| 0640 | 305 | REET 2 | 3083100 | Restricted Cash and Investments - Beginning | \$148,113 |
| 0640 | 305 | REET 2 | 3183500 | REET 2 - Second Quarter Percent | \$44,230 |
| 0640 | 305 | REET 2 | 3611100 | Investment Earnings | \$260 |
| 0640 | 305 | REET 2 | 3611102 | Investment Earnings | \$75 |
| 0640 | 401 | WATER FUND | 3084100 | Committed Cash and Investments - Beginning | \$747,009 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|---------------|--------------|--|-------------|
| 0640 | 401 | WATER FUND | 3084101 | Committed Cash and Investments - Beginning | \$83,667 |
| 0640 | 401 | WATER FUND | 3084102 | Committed Cash and Investments - Beginning | \$40,076 |
| 0640 | 401 | WATER FUND | 3084103 | Committed Cash and Investments - Beginning | \$28,161 |
| 0640 | 401 | WATER FUND | 3434001 | Water Sales and Services | \$1,056,244 |
| 0640 | 401 | WATER FUND | 3434001 | Water Sales and Services | \$16,385 |
| 0640 | 401 | WATER FUND | 3434001 | Water Sales and Services | \$54,889 |
| 0640 | 401 | WATER FUND | 3434002 | Water Sales and Services | \$72,648 |
| 0640 | 401 | WATER FUND | 3434002 | Water Sales and Services | \$12,120 |
| 0640 | 401 | WATER FUND | 3434003 | Water Sales and Services | \$704 |
| 0640 | 401 | WATER FUND | 3458100 | Zoning and Subdivision Services | \$628 |
| 0640 | 401 | WATER FUND | 3458900 | Other Planning and Development Services | \$2,279 |
| 0640 | 401 | WATER FUND | 3611100 | Investment Earnings | \$3,041 |
| 0640 | 401 | WATER FUND | 3611102 | Investment Earnings | \$876 |
| 0640 | 401 | WATER FUND | 3699100 | Miscellaneous Other Operating | \$225 |
| 0640 | 403 | DRAINAGE FUND | 3084100 | Committed Cash and Investments - Beginning | \$387,778 |
| 0640 | 403 | DRAINAGE FUND | 3084101 | Committed Cash and Investments - Beginning | \$10,313 |
| 0640 | 403 | DRAINAGE FUND | 3084102 | Committed Cash and Investments - Beginning | \$29,500 |
| 0640 | 403 | DRAINAGE FUND | 3431000 | Storm Drainage Sales and Services | \$347,222 |
| 0640 | 403 | DRAINAGE FUND | 3431001 | Storm Drainage Sales and Services | \$510 |
| 0640 | 403 | DRAINAGE FUND | 3431002 | Storm Drainage Sales and Services | \$7,323 |
| 0640 | 403 | DRAINAGE FUND | 3458100 | Zoning and Subdivision Services | \$628 |
| 0640 | 403 | DRAINAGE FUND | 3458900 | Other Planning and Development Services | \$2,279 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|---------------|--------------|--|-------------|
| 0640 | 403 | DRAINAGE FUND | 3611100 | Investment Earnings | \$1,303 |
| 0640 | 403 | DRAINAGE FUND | 3611102 | Investment Earnings | \$375 |
| 0640 | 403 | DRAINAGE FUND | 3699100 | Miscellaneous Other Operating | \$24 |
| 0640 | 409 | SEWER FUND | 3084100 | Committed Cash and Investments - Beginning | \$734,955 |
| 0640 | 409 | SEWER FUND | 3084101 | Committed Cash and Investments - Beginning | \$94,038 |
| 0640 | 409 | SEWER FUND | 3084102 | Committed Cash and Investments - Beginning | \$402,035 |
| 0640 | 409 | SEWER FUND | 3084103 | Committed Cash and Investments - Beginning | \$33,005 |
| 0640 | 409 | SEWER FUND | 3084104 | Committed Cash and Investments - Beginning | \$235,047 |
| 0640 | 409 | SEWER FUND | 3084105 | Committed Cash and Investments - Beginning | \$1,274 |
| 0640 | 409 | SEWER FUND | 3131100 | Local Retail Sales and Use Tax | \$3,148 |
| 0640 | 409 | SEWER FUND | 3435000 | Sewer/Reclaimed Water Sales and Services | \$1,800 |
| 0640 | 409 | SEWER FUND | 3435001 | Sewer/Reclaimed Water Sales and Services | \$475,285 |
| 0640 | 409 | SEWER FUND | 3435001 | Sewer/Reclaimed Water Sales and Services | \$160,132 |
| 0640 | 409 | SEWER FUND | 3435002 | Sewer/Reclaimed Water Sales and Services | \$130,050 |
| 0640 | 409 | SEWER FUND | 3435002 | Sewer/Reclaimed Water Sales and Services | \$1,008,759 |
| 0640 | 409 | SEWER FUND | 3435003 | Sewer/Reclaimed Water Sales and Services | \$30,000 |
| 0640 | 409 | SEWER FUND | 3435004 | Sewer/Reclaimed Water Sales and Services | \$24,320 |
| 0640 | 409 | SEWER FUND | 3435004 | Sewer/Reclaimed Water Sales and Services | \$68,442 |
| 0640 | 409 | SEWER FUND | 3435004 | Sewer/Reclaimed Water Sales and Services | \$63,238 |
| 0640 | 409 | SEWER FUND | 3435005 | Sewer/Reclaimed Water Sales and Services | \$200 |
| 0640 | 409 | SEWER FUND | 3458100 | Zoning and Subdivision Services | \$628 |
| 0640 | 409 | SEWER FUND | 3458900 | Other Planning and Development Services | \$2,279 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------|--------------|---|-------------|
| 0640 | 409 | SEWER FUND | 3611100 | Investment Earnings | \$3,404 |
| 0640 | 409 | SEWER FUND | 3611102 | Investment Earnings | \$981 |
| 0640 | 409 | SEWER FUND | 3699100 | Miscellaneous Other Operating | \$1,492 |
| 0640 | 631 | AGENCY DISBURSEMENTS | 3083100 | Restricted Cash and Investments - Beginning | \$2,568 |
| 0640 | 001 | GENERAL FUND | 5083100 | Restricted Cash and Investments - Ending | \$12,257 |
| 0640 | 001 | GENERAL FUND | 5083104 | Restricted Cash and Investments - Ending | \$265,171 |
| 0640 | 001 | GENERAL FUND | 5083110 | Restricted Cash and Investments - Ending | \$1,465 |
| 0640 | 001 | GENERAL FUND | 5084100 | Committed Cash and Investments - Ending | \$1,951,408 |
| 0640 | 001 | GENERAL FUND | 5116010 | Legislative Activities | \$9,000 |
| 0640 | 001 | GENERAL FUND | 5116020 | Legislative Activities | \$722 |
| 0640 | 001 | GENERAL FUND | 5131010 | Executive Office | \$36,845 |
| 0640 | 001 | GENERAL FUND | 5131020 | Executive Office | \$27,509 |
| 0640 | 001 | GENERAL FUND | 5131020 | Executive Office | \$17,117 |
| 0640 | 001 | GENERAL FUND | 5131030 | Executive Office | \$863 |
| 0640 | 001 | GENERAL FUND | 5131040 | Executive Office | \$863 |
| 0640 | 001 | GENERAL FUND | 5131040 | Executive Office | \$18 |
| 0640 | 001 | GENERAL FUND | 5131040 | Executive Office | \$636 |
| 0640 | 001 | GENERAL FUND | 5131040 | Executive Office | \$257 |
| 0640 | 001 | GENERAL FUND | 5131040 | Executive Office | \$757 |
| 0640 | 001 | GENERAL FUND | 5131040 | Executive Office | \$369 |
| 0640 | 001 | GENERAL FUND | 5142310 | Financial Services | \$49,556 |
| 0640 | 001 | GENERAL FUND | 5142320 | Financial Services | \$24,291 |
| 0640 | 001 | GENERAL FUND | 5142330 | Financial Services | \$177 |
| 0640 | 001 | GENERAL FUND | 5142330 | Financial Services | \$470 |
| 0640 | 001 | GENERAL FUND | 5142340 | Financial Services | \$150 |
| 0640 | 001 | GENERAL FUND | 5142340 | Financial Services | \$4,366 |
| 0640 | 001 | GENERAL FUND | 5142340 | Financial Services | \$1,805 |
| 0640 | 001 | GENERAL FUND | 5142340 | Financial Services | \$1,014 |
| 0640 | 001 | GENERAL FUND | 5142340 | Financial Services | \$1,279 |
| 0640 | 001 | GENERAL FUND | 5142340 | Financial Services | \$2,572 |
| 0640 | 001 | GENERAL FUND | 5142340 | Financial Services | \$615 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|--|-----------|
| 0640 | 001 | GENERAL FUND | 5142340 | Financial Services | \$2,125 |
| 0640 | 001 | GENERAL FUND | 5149040 | Voters Registration Services | \$1,731 |
| 0640 | 001 | GENERAL FUND | 5153140 | Internal Legal Services - Advice | \$6,830 |
| 0640 | 001 | GENERAL FUND | 5183030 | Maintenance/Security/Insurance/Janitorial Services | \$4,211 |
| 0640 | 001 | GENERAL FUND | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$1,345 |
| 0640 | 001 | GENERAL FUND | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$6,022 |
| 0640 | 001 | GENERAL FUND | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$2,118 |
| 0640 | 001 | GENERAL FUND | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$1,291 |
| 0640 | 001 | GENERAL FUND | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$21,001 |
| 0640 | 001 | GENERAL FUND | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$11,138 |
| 0640 | 001 | GENERAL FUND | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$6,507 |
| 0640 | 001 | GENERAL FUND | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$9,733 |
| 0640 | 001 | GENERAL FUND | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$4,129 |
| 0640 | 001 | GENERAL FUND | 5189040 | Other Centralized Services | \$25 |
| 0640 | 001 | GENERAL FUND | 5189040 | Other Centralized Services | \$4,877 |
| 0640 | 001 | GENERAL FUND | 5199040 | Risk Management Services | \$100 |
| 0640 | 001 | GENERAL FUND | 5199040 | Risk Management Services | \$5 |
| 0640 | 001 | GENERAL FUND | 5212040 | Police Operations | \$338,547 |
| 0640 | 001 | GENERAL FUND | 5217010 | Traffic Policing | \$18,167 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|----------|
| 0640 | 001 | GENERAL FUND | 5217020 | Traffic Policing | \$17,059 |
| 0640 | 001 | GENERAL FUND | 5217030 | Traffic Policing | \$14 |
| 0640 | 001 | GENERAL FUND | 5217030 | Traffic Policing | \$450 |
| 0640 | 001 | GENERAL FUND | 5217040 | Traffic Policing | \$564 |
| 0640 | 001 | GENERAL FUND | 5217040 | Traffic Policing | \$461 |
| 0640 | 001 | GENERAL FUND | 5221010 | Administration | \$59,073 |
| 0640 | 001 | GENERAL FUND | 5221020 | Administration | \$20,947 |
| 0640 | 001 | GENERAL FUND | 5222020 | Fire Suppression and Emergency Medical Services | \$2,070 |
| 0640 | 001 | GENERAL FUND | 5222030 | Fire Suppression and Emergency Medical Services | \$3,759 |
| 0640 | 001 | GENERAL FUND | 5222030 | Fire Suppression and Emergency Medical Services | \$137 |
| 0640 | 001 | GENERAL FUND | 5222030 | Fire Suppression and Emergency Medical Services | \$3,426 |
| 0640 | 001 | GENERAL FUND | 5222030 | Fire Suppression and Emergency Medical Services | \$3,773 |
| 0640 | 001 | GENERAL FUND | 5222030 | Fire Suppression and Emergency Medical Services | \$25,587 |
| 0640 | 001 | GENERAL FUND | 5222040 | Fire Suppression and Emergency Medical Services | \$2,599 |
| 0640 | 001 | GENERAL FUND | 5222040 | Fire Suppression and Emergency Medical Services | \$13,422 |
| 0640 | 001 | GENERAL FUND | 5222040 | Fire Suppression and Emergency Medical Services | \$6,657 |
| 0640 | 001 | GENERAL FUND | 5222040 | Fire Suppression and Emergency Medical Services | \$8,727 |
| 0640 | 001 | GENERAL FUND | 5222040 | Fire Suppression and Emergency Medical Services | \$8,217 |
| 0640 | 001 | GENERAL FUND | 5222040 | Fire Suppression and Emergency Medical Services | \$19,134 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|----------|
| 0640 | 001 | GENERAL FUND | 5222040 | Fire Suppression and Emergency Medical Services | \$656 |
| 0640 | 001 | GENERAL FUND | 5222040 | Fire Suppression and Emergency Medical Services | \$485 |
| 0640 | 001 | GENERAL FUND | 5222040 | Fire Suppression and Emergency Medical Services | \$4,825 |
| 0640 | 001 | GENERAL FUND | 5222040 | Fire Suppression and Emergency Medical Services | \$1,840 |
| 0640 | 001 | GENERAL FUND | 5251040 | Administration | \$2,052 |
| 0640 | 001 | GENERAL FUND | 5423010 | Roadway | \$90,469 |
| 0640 | 001 | GENERAL FUND | 5423010 | Roadway | \$4,140 |
| 0640 | 001 | GENERAL FUND | 5423020 | Roadway | \$53,535 |
| 0640 | 001 | GENERAL FUND | 5423040 | Roadway | \$1,239 |
| 0640 | 001 | GENERAL FUND | 5426340 | Street Lighting | \$19,440 |
| 0640 | 001 | GENERAL FUND | 5426430 | Traffic Control Devices | \$2,998 |
| 0640 | 001 | GENERAL FUND | 5426440 | Traffic Control Devices | \$12,729 |
| 0640 | 001 | GENERAL FUND | 5426440 | Traffic Control Devices | \$3,751 |
| 0640 | 001 | GENERAL FUND | 5426540 | Parking Facilities | \$10,554 |
| 0640 | 001 | GENERAL FUND | 5426540 | Parking Facilities | \$2,655 |
| 0640 | 001 | GENERAL FUND | 5431040 | Management | \$2,858 |
| 0640 | 001 | GENERAL FUND | 5431040 | Management | \$6,745 |
| 0640 | 001 | GENERAL FUND | 5431040 | Management | \$17,532 |
| 0640 | 001 | GENERAL FUND | 5431040 | Management | \$4,962 |
| 0640 | 001 | GENERAL FUND | 5435040 | Facilities | \$9,606 |
| 0640 | 001 | GENERAL FUND | 5523040 | Employment Opportunity | \$1,259 |
| 0640 | 001 | GENERAL FUND | 5537040 | Pollution Control and Remediation | \$340 |
| 0640 | 001 | GENERAL FUND | 5586010 | Planning | \$39,666 |
| 0640 | 001 | GENERAL FUND | 5586020 | Planning | \$17,721 |
| 0640 | 001 | GENERAL FUND | 5586040 | Planning | \$91,170 |
| 0640 | 001 | GENERAL FUND | 5586040 | Planning | \$19,578 |
| 0640 | 001 | GENERAL FUND | 5586040 | Planning | \$2,751 |
| 0640 | 001 | GENERAL FUND | 5586040 | Planning | \$310 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|----------|
| 0640 | 001 | GENERAL FUND | 5586040 | Planning | \$3,696 |
| 0640 | 001 | GENERAL FUND | 5620040 | Public Health Services | \$1,000 |
| 0640 | 001 | GENERAL FUND | 5660040 | Chemical Dependency Services | \$1,009 |
| 0640 | 001 | GENERAL FUND | 5710040 | Educational and Recreational Activities | \$12,207 |
| 0640 | 001 | GENERAL FUND | 5710940 | Educational and Recreational Activities | \$8,500 |
| 0640 | 001 | GENERAL FUND | 5755010 | Multipurpose and Community Centers | \$14,411 |
| 0640 | 001 | GENERAL FUND | 5755010 | Multipurpose and Community Centers | \$31,913 |
| 0640 | 001 | GENERAL FUND | 5755010 | Multipurpose and Community Centers | \$737 |
| 0640 | 001 | GENERAL FUND | 5755020 | Multipurpose and Community Centers | \$1,359 |
| 0640 | 001 | GENERAL FUND | 5755020 | Multipurpose and Community Centers | \$18,757 |
| 0640 | 001 | GENERAL FUND | 5755030 | Multipurpose and Community Centers | \$476 |
| 0640 | 001 | GENERAL FUND | 5755030 | Multipurpose and Community Centers | \$349 |
| 0640 | 001 | GENERAL FUND | 5755030 | Multipurpose and Community Centers | \$3,656 |
| 0640 | 001 | GENERAL FUND | 5755040 | Multipurpose and Community Centers | \$2,313 |
| 0640 | 001 | GENERAL FUND | 5755040 | Multipurpose and Community Centers | \$58 |
| 0640 | 001 | GENERAL FUND | 5755040 | Multipurpose and Community Centers | \$1,835 |
| 0640 | 001 | GENERAL FUND | 5755040 | Multipurpose and Community Centers | \$636 |
| 0640 | 001 | GENERAL FUND | 5755040 | Multipurpose and Community Centers | \$2,488 |
| 0640 | 001 | GENERAL FUND | 5755040 | Multipurpose and Community Centers | \$1,425 |
| 0640 | 001 | GENERAL FUND | 5755040 | Multipurpose and Community Centers | \$6,991 |
| 0640 | 001 | GENERAL FUND | 5755040 | Multipurpose and Community Centers | \$8,227 |
| 0640 | 001 | GENERAL FUND | 5755040 | Multipurpose and Community Centers | \$3,661 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|------------------|--------------|--|-----------|
| 0640 | 001 | GENERAL FUND | 5755040 | Multipurpose and Community Centers | \$8,229 |
| 0640 | 001 | GENERAL FUND | 5755040 | Multipurpose and Community Centers | \$506 |
| 0640 | 001 | GENERAL FUND | 5755040 | Multipurpose and Community Centers | \$17,263 |
| 0640 | 001 | GENERAL FUND | 5755040 | Multipurpose and Community Centers | \$3,080 |
| 0640 | 001 | GENERAL FUND | 5755040 | Multipurpose and Community Centers | \$23,760 |
| 0640 | 001 | GENERAL FUND | 5755040 | Multipurpose and Community Centers | \$2,656 |
| 0640 | 001 | GENERAL FUND | 5755040 | Multipurpose and Community Centers | \$161 |
| 0640 | 001 | GENERAL FUND | 5768010 | General Parks | \$52,453 |
| 0640 | 001 | GENERAL FUND | 5768020 | General Parks | \$27,760 |
| 0640 | 001 | GENERAL FUND | 5768030 | General Parks | \$106 |
| 0640 | 001 | GENERAL FUND | 5768030 | General Parks | \$2,366 |
| 0640 | 001 | GENERAL FUND | 5768040 | General Parks | \$1,784 |
| 0640 | 001 | GENERAL FUND | 5768040 | General Parks | \$8,078 |
| 0640 | 001 | GENERAL FUND | 5768040 | General Parks | \$2,655 |
| 0640 | 001 | GENERAL FUND | 5768040 | General Parks | \$100 |
| 0640 | 001 | GENERAL FUND | 5768040 | General Parks | \$11,413 |
| 0640 | 001 | GENERAL FUND | 5768040 | General Parks | \$8,680 |
| 0640 | 001 | GENERAL FUND | 5768040 | General Parks | \$174 |
| 0640 | 001 | GENERAL FUND | 5768040 | General Parks | \$5,190 |
| 0640 | 001 | GENERAL FUND | 5768040 | General Parks | \$15,966 |
| 0640 | 001 | GENERAL FUND | 5768040 | General Parks | \$52 |
| 0640 | 001 | GENERAL FUND | 5768040 | General Parks | \$4,397 |
| 0640 | 001 | GENERAL FUND | 5768040 | General Parks | \$6,503 |
| 0640 | 123 | HOTEL MOTEL FUND | 5083100 | Restricted Cash and Investments - Ending | \$286,832 |
| 0640 | 123 | HOTEL MOTEL FUND | 5142340 | Financial Services | \$84 |
| 0640 | 123 | HOTEL MOTEL FUND | 5142340 | Financial Services | \$248 |
| 0640 | 123 | HOTEL MOTEL FUND | 5711040 | Educational and Recreational Activities | \$355 |
| 0640 | 123 | HOTEL MOTEL FUND | 5739030 | Other Cultural and Community Events | \$80,000 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------------------------|--------------|--|-------------|
| 0640 | 123 | HOTEL MOTEL FUND | 5739030 | Other Cultural and Community Events | \$2,500 |
| 0640 | 123 | HOTEL MOTEL FUND | 5739030 | Other Cultural and Community Events | \$511 |
| 0640 | 123 | HOTEL MOTEL FUND | 5739030 | Other Cultural and Community Events | \$5,000 |
| 0640 | 123 | HOTEL MOTEL FUND | 5739030 | Other Cultural and Community Events | \$1,700 |
| 0640 | 123 | HOTEL MOTEL FUND | 5739030 | Other Cultural and Community Events | \$1,000 |
| 0640 | 123 | HOTEL MOTEL FUND | 5739030 | Other Cultural and Community Events | \$1,000 |
| 0640 | 123 | HOTEL MOTEL FUND | 5739030 | Other Cultural and Community Events | \$6,000 |
| 0640 | 212 | 2014 LTGO Bond - Fire Truck | 5084100 | Committed Cash and Investments - Ending | \$8,932 |
| 0640 | 214 | 2017 LTGO Bond - Fire Hall | 5084100 | Committed Cash and Investments - Ending | \$39,655 |
| 0640 | 303 | FLOOD CONTROL | 5084100 | Committed Cash and Investments - Ending | \$163,375 |
| 0640 | 303 | FLOOD CONTROL | 5142340 | Financial Services | \$248 |
| 0640 | 304 | REET 1 | 5083100 | Restricted Cash and Investments - Ending | \$195,112 |
| 0640 | 304 | REET 1 | 5142340 | Financial Services | \$248 |
| 0640 | 305 | REET 2 | 5083100 | Restricted Cash and Investments - Ending | \$192,430 |
| 0640 | 305 | REET 2 | 5142340 | Financial Services | \$248 |
| 0640 | 401 | WATER FUND | 5084100 | Committed Cash and Investments - Ending | \$1,206,223 |
| 0640 | 401 | WATER FUND | 5348010 | Water Utilities | \$158,224 |
| 0640 | 401 | WATER FUND | 5348010 | Water Utilities | \$7,465 |
| 0640 | 401 | WATER FUND | 5348020 | Water Utilities | \$89,172 |
| 0640 | 401 | WATER FUND | 5348030 | Water Utilities | \$1,217 |
| 0640 | 401 | WATER FUND | 5348030 | Water Utilities | \$13,166 |
| 0640 | 401 | WATER FUND | 5348030 | Water Utilities | \$315,918 |
| 0640 | 401 | WATER FUND | 5348030 | Water Utilities | \$5,899 |
| 0640 | 401 | WATER FUND | 5348040 | Water Utilities | \$10,854 |
| 0640 | 401 | WATER FUND | 5348040 | Water Utilities | \$2,182 |
| 0640 | 401 | WATER FUND | 5348040 | Water Utilities | \$1,259 |
| 0640 | 401 | WATER FUND | 5348040 | Water Utilities | \$7,514 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|---------------|--------------|---|-------------|
| 0640 | 401 | WATER FUND | 5348040 | Water Utilities | \$1,594 |
| 0640 | 401 | WATER FUND | 5348040 | Water Utilities | \$300 |
| 0640 | 401 | WATER FUND | 5348040 | Water Utilities | \$10,622 |
| 0640 | 401 | WATER FUND | 5348040 | Water Utilities | \$17,908 |
| 0640 | 401 | WATER FUND | 5348040 | Water Utilities | \$9,085 |
| 0640 | 401 | WATER FUND | 5348040 | Water Utilities | \$48,968 |
| 0640 | 401 | WATER FUND | 5348040 | Water Utilities | \$2,845 |
| 0640 | 401 | WATER FUND | 5348040 | Water Utilities | \$4,273 |
| 0640 | 401 | WATER FUND | 5348040 | Water Utilities | \$26,983 |
| 0640 | 401 | WATER FUND | 5348040 | Water Utilities | \$2,290 |
| 0640 | 401 | WATER FUND | 5348040 | Water Utilities | \$1,503 |
| 0640 | 401 | WATER FUND | 5348040 | Water Utilities | \$51,606 |
| 0640 | 403 | DRAINAGE FUND | 5084100 | Committed Cash and Investments - Ending | \$435,655 |
| 0640 | 403 | DRAINAGE FUND | 5313810 | Storm Drainage Utilities | \$61,730 |
| 0640 | 403 | DRAINAGE FUND | 5313810 | Storm Drainage Utilities | \$6,725 |
| 0640 | 403 | DRAINAGE FUND | 5313820 | Storm Drainage Utilities | \$34,499 |
| 0640 | 403 | DRAINAGE FUND | 5313830 | Storm Drainage Utilities | \$3,182 |
| 0640 | 403 | DRAINAGE FUND | 5313840 | Storm Drainage Utilities | \$1,149 |
| 0640 | 403 | DRAINAGE FUND | 5313840 | Storm Drainage Utilities | \$992 |
| 0640 | 403 | DRAINAGE FUND | 5313840 | Storm Drainage Utilities | \$89 |
| 0640 | 403 | DRAINAGE FUND | 5313840 | Storm Drainage Utilities | \$1,259 |
| 0640 | 403 | DRAINAGE FUND | 5313840 | Storm Drainage Utilities | \$350 |
| 0640 | 403 | DRAINAGE FUND | 5313840 | Storm Drainage Utilities | \$1,568 |
| 0640 | 403 | DRAINAGE FUND | 5313840 | Storm Drainage Utilities | \$7,966 |
| 0640 | 403 | DRAINAGE FUND | 5313840 | Storm Drainage Utilities | \$4,690 |
| 0640 | 403 | DRAINAGE FUND | 5313840 | Storm Drainage Utilities | \$2,849 |
| 0640 | 403 | DRAINAGE FUND | 5313840 | Storm Drainage Utilities | \$12,120 |
| 0640 | 403 | DRAINAGE FUND | 5313840 | Storm Drainage Utilities | \$2,845 |
| 0640 | 403 | DRAINAGE FUND | 5313840 | Storm Drainage Utilities | \$18,207 |
| 0640 | 403 | DRAINAGE FUND | 5313840 | Storm Drainage Utilities | \$6,307 |
| 0640 | 409 | SEWER FUND | 5084100 | Committed Cash and Investments - Ending | \$1,714,133 |
| 0640 | 409 | SEWER FUND | 5358010 | Sewer/Reclaimed Water Utilities | \$41,287 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|------------|--------------|---------------------------------|-----------|
| 0640 | 409 | SEWER FUND | 5358020 | Sewer/Reclaimed Water Utilities | \$21,562 |
| 0640 | 409 | SEWER FUND | 5358030 | Sewer/Reclaimed Water Utilities | \$1,670 |
| 0640 | 409 | SEWER FUND | 5358030 | Sewer/Reclaimed Water Utilities | \$18,723 |
| 0640 | 409 | SEWER FUND | 5358030 | Sewer/Reclaimed Water Utilities | \$4,485 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$614 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$201,452 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$1,977 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$2,827 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$1,259 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$3,384 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$1,568 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$24,986 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$73,503 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$19,753 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$30,000 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$2,845 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$111,567 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$26,226 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$39,662 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$3,115 |
| 0640 | 409 | SEWER FUND | 5358040 | Sewer/Reclaimed Water Utilities | \$12,780 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------|--------------|--|-----------|
| 0640 | 409 | SEWER FUND | 5549010 | Other Environmental Services | \$23,666 |
| 0640 | 409 | SEWER FUND | 5549020 | Other Environmental Services | \$12,185 |
| 0640 | 409 | SEWER FUND | 5549030 | Other Environmental Services | \$34,538 |
| 0640 | 409 | SEWER FUND | 5549040 | Other Environmental Services | \$1,188 |
| 0640 | 409 | SEWER FUND | 5549040 | Other Environmental Services | \$3,620 |
| 0640 | 409 | SEWER FUND | 5549040 | Other Environmental Services | \$188,429 |
| 0640 | 409 | SEWER FUND | 5549040 | Other Environmental Services | \$98,826 |
| 0640 | 409 | SEWER FUND | 5549040 | Other Environmental Services | \$6,048 |
| 0640 | 409 | SEWER FUND | 5549040 | Other Environmental Services | \$130,000 |
| 0640 | 409 | SEWER FUND | 5549040 | Other Environmental Services | \$11,915 |
| 0640 | 409 | SEWER FUND | 5549040 | Other Environmental Services | \$2,845 |
| 0640 | 409 | SEWER FUND | 5549040 | Other Environmental Services | \$63,968 |
| 0640 | 409 | SEWER FUND | 5549040 | Other Environmental Services | \$129,545 |
| 0640 | 409 | SEWER FUND | 5549040 | Other Environmental Services | \$263 |
| 0640 | 409 | SEWER FUND | 5549040 | Other Environmental Services | \$4,514 |
| 0640 | 409 | SEWER FUND | 5549040 | Other Environmental Services | \$18,413 |
| 0640 | 409 | SEWER FUND | 5549940 | Other Environmental Services | \$82,373 |
| 0640 | 631 | AGENCY DISBURSEMENTS | 5083100 | Restricted Cash and Investments - Ending | \$2,568 |
| 0640 | 001 | GENERAL FUND | 3821000 | Refundable Deposits | \$20,750 |
| 0640 | 001 | GENERAL FUND | 3821000 | Refundable Deposits | \$3,500 |
| 0640 | 001 | GENERAL FUND | 3821000 | Refundable Deposits | \$180 |
| 0640 | 001 | GENERAL FUND | 3970000 | Transfers-In | \$35,702 |
| 0640 | 401 | WATER FUND | 3821000 | Refundable Deposits | \$500 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------------------------|--------------|--|-----------|
| 0640 | 631 | AGENCY DISBURSEMENTS | 3894000 | Custodial Type Deposits | \$57,518 |
| 0640 | 001 | GENERAL FUND | 5821000 | Refund of Deposits | \$16,034 |
| 0640 | 001 | GENERAL FUND | 5821000 | Refund of Deposits | \$4,575 |
| 0640 | 001 | GENERAL FUND | 5913170 | Debt Repayment - Storm Drainage Utilities | \$1,975 |
| 0640 | 001 | GENERAL FUND | 5942260 | Capital Expenditures/Expenses - Fire Suppression and EMS Services | \$63,133 |
| 0640 | 001 | GENERAL FUND | 5942260 | Capital Expenditures/Expenses - Fire Suppression and EMS Services | \$25,279 |
| 0640 | 001 | GENERAL FUND | 5944260 | Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance | \$5,236 |
| 0640 | 001 | GENERAL FUND | 5947560 | Capital Expenditures/Expenses - Cultural and Recreational Facilities | \$174 |
| 0640 | 001 | GENERAL FUND | 5947660 | Capital Expenditures/Expenses - Park Facilities | \$42,300 |
| 0640 | 001 | GENERAL FUND | 5947660 | Capital Expenditures/Expenses - Park Facilities | \$506 |
| 0640 | 123 | HOTEL MOTEL FUND | 5970000 | Transfers-Out | \$35,702 |
| 0640 | 212 | 2014 LTGO Bond - Fire Truck | 5912270 | Debt Repayment - Fire Suppression and EMS Services | \$140,000 |
| 0640 | 212 | 2014 LTGO Bond - Fire Truck | 5922280 | Interest and Other Debt Service Cost - Fire Suppression and EMS Services | \$4,288 |
| 0640 | 212 | 2014 LTGO Bond - Fire Truck | 5922280 | Interest and Other Debt Service Cost - Fire Suppression and EMS Services | \$300 |
| 0640 | 214 | 2017 LTGO Bond - Fire Hall | 5912270 | Debt Repayment - Fire Suppression and EMS Services | \$23,585 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------------|--------------|--|-----------|
| 0640 | 214 | 2017 LTGO Bond - Fire Hall | 5922280 | Interest and Other Debt Service Cost - Fire Suppression and EMS Services | \$15,540 |
| 0640 | 401 | WATER FUND | 5821000 | Refund of Deposits | \$500 |
| 0640 | 401 | WATER FUND | 5913170 | Debt Repayment - Storm Drainage Utilities | \$729 |
| 0640 | 401 | WATER FUND | 5913470 | Debt Repayment - Water Utilities | \$40,000 |
| 0640 | 401 | WATER FUND | 5923480 | Interest and Other Debt Service Cost - Water Utilities | \$31,408 |
| 0640 | 401 | WATER FUND | 5943460 | Capital Expenditures/Expenses - Water Utilities | \$49,747 |
| 0640 | 403 | DRAINAGE FUND | 5913170 | Debt Repayment - Storm Drainage Utilities | \$389 |
| 0640 | 403 | DRAINAGE FUND | 5943160 | Capital Expenditures/Expenses - Storm Drainage Utilities | \$126,540 |
| 0640 | 403 | DRAINAGE FUND | 5943160 | Capital Expenditures/Expenses - Storm Drainage Utilities | \$58,144 |
| 0640 | 409 | SEWER FUND | 5913170 | Debt Repayment - Storm Drainage Utilities | \$729 |
| 0640 | 409 | SEWER FUND | 5943560 | Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities | \$40,747 |
| 0640 | 409 | SEWER FUND | 5943560 | Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities | \$52,463 |
| 0640 | 409 | SEWER FUND | 5943560 | Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities | \$208,858 |
| 0640 | 631 | AGENCY DISBURSEMENTS | 5894000 | Custodial Type Disbursements | \$57,518 |

Town of La Conner
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

| | | Total for All Funds (Memo Only) | 001 GENERAL FUND | 123 HOTEL MOTEL FUND | 212 2014 LTGO Bond - Fire Truck |
|---|--------------------------------|--|-----------------------------|---------------------------------|--|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | 5,598,726 | 1,974,117 | 224,180 | 85,443 |
| 388 / 588 | Net Adjustments | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | 1,806,752 | 1,398,560 | 196,404 | 67,311 |
| 320 | Licenses and Permits | 65,977 | 65,977 | - | - |
| 330 | Intergovernmental Revenues | 251,514 | 251,514 | - | - |
| 340 | Charges for Goods and Services | 3,587,961 | 48,969 | - | - |
| 350 | Fines and Penalties | 845 | 845 | - | - |
| 360 | Miscellaneous Revenues | 175,353 | 161,534 | 347 | 765 |
| Total Revenues: | | 5,888,402 | 1,927,399 | 196,751 | 68,076 |
| Expenditures | | | | | |
| 510 | General Government | 265,515 | 264,439 | 332 | - |
| 520 | Public Safety | 562,648 | 562,648 | - | - |
| 530 | Utilities | 1,602,619 | - | - | - |
| 540 | Transportation | 243,213 | 243,213 | - | - |
| 550 | Natural/Economic Environment | 988,827 | 176,491 | - | - |
| 560 | Social Services | 2,009 | 2,009 | - | - |
| 570 | Culture and Recreation | 421,397 | 323,331 | 98,066 | - |
| Total Expenditures: | | 4,086,228 | 1,572,131 | 98,398 | - |
| Excess (Deficiency) Revenues over Expenditures: | | 1,802,174 | 355,268 | 98,353 | 68,076 |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | 35,702 | 35,702 | - | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | 24,930 | 24,430 | - | - |
| Total Other Increases in Fund Resources: | | 60,632 | 60,132 | - | - |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | 673,127 | 136,628 | - | - |
| 591-593, 599 | Debt Service | 258,943 | 1,975 | - | 144,588 |
| 597 | Transfers-Out | 35,702 | - | 35,702 | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 581, 582, 589 | Other Uses | 21,109 | 20,609 | - | - |
| Total Other Decreases in Fund Resources: | | 988,881 | 159,212 | 35,702 | 144,588 |
| Increase (Decrease) in Cash and Investments: | | 873,925 | 256,188 | 62,651 | (76,512) |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | 953,267 | 278,893 | 286,832 | - |
| 50841 | Committed | 5,519,381 | 1,951,408 | - | 8,932 |
| 50851 | Assigned | - | - | - | - |
| 50891 | Unassigned | - | - | - | - |
| Total Ending Cash and Investments | | 6,472,648 | 2,230,301 | 286,832 | 8,932 |

The accompanying notes are an integral part of this statement.

Town of La Conner
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

| | | 214 2017 LTGO Bond - Fire Hall | 303 FLOOD CONTROL | 304 REET 1 | 305 REET 2 |
|---|--------------------------------|---|------------------------------|-------------------|-------------------|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | 25,837 | 163,366 | 150,812 | 148,113 |
| 388 / 588 | Net Adjustments | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | 52,869 | - | 44,230 | 44,230 |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | - | - | - | - |
| 340 | Charges for Goods and Services | - | - | - | - |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | 75 | 257 | 319 | 335 |
| Total Revenues: | | 52,944 | 257 | 44,549 | 44,565 |
| Expenditures | | | | | |
| 510 | General Government | - | 248 | 248 | 248 |
| 520 | Public Safety | - | - | - | - |
| 530 | Utilities | - | - | - | - |
| 540 | Transportation | - | - | - | - |
| 550 | Natural/Economic Environment | - | - | - | - |
| 560 | Social Services | - | - | - | - |
| 570 | Culture and Recreation | - | - | - | - |
| Total Expenditures: | | - | 248 | 248 | 248 |
| Excess (Deficiency) Revenues over Expenditures: | | 52,944 | 9 | 44,301 | 44,317 |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | - | - | - | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | - | - | - | - |
| Total Other Increases in Fund Resources: | | - | - | - | - |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | - | - | - | - |
| 591-593, 599 | Debt Service | 39,125 | - | - | - |
| 597 | Transfers-Out | - | - | - | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 581, 582, 589 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | 39,125 | - | - | - |
| Increase (Decrease) in Cash and Investments: | | 13,819 | 9 | 44,301 | 44,317 |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | - | - | 195,112 | 192,430 |
| 50841 | Committed | 39,655 | 163,375 | - | - |
| 50851 | Assigned | - | - | - | - |
| 50891 | Unassigned | - | - | - | - |
| Total Ending Cash and Investments | | 39,655 | 163,375 | 195,112 | 192,430 |

Town of La Conner
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

| | | 401 WATER FUND | 403 DRAINAGE FUND | 409 SEWER FUND |
|---|--------------------------------|---------------------------|------------------------------|---------------------------|
| Beginning Cash and Investments | | | | |
| 308 | Beginning Cash and Investments | 898,913 | 427,591 | 1,500,354 |
| 388 / 588 | Net Adjustments | - | - | - |
| Revenues | | | | |
| 310 | Taxes | - | - | 3,148 |
| 320 | Licenses and Permits | - | - | - |
| 330 | Intergovernmental Revenues | - | - | - |
| 340 | Charges for Goods and Services | 1,215,897 | 357,962 | 1,965,133 |
| 350 | Fines and Penalties | - | - | - |
| 360 | Miscellaneous Revenues | 4,142 | 1,702 | 5,877 |
| Total Revenues: | | 1,220,039 | 359,664 | 1,974,158 |
| Expenditures | | | | |
| 510 | General Government | - | - | - |
| 520 | Public Safety | - | - | - |
| 530 | Utilities | 790,847 | 166,527 | 645,245 |
| 540 | Transportation | - | - | - |
| 550 | Natural/Economic Environment | - | - | 812,336 |
| 560 | Social Services | - | - | - |
| 570 | Culture and Recreation | - | - | - |
| Total Expenditures: | | 790,847 | 166,527 | 1,457,581 |
| Excess (Deficiency) Revenues over Expenditures: | | 429,192 | 193,137 | 516,577 |
| Other Increases in Fund Resources | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - |
| 397 | Transfers-In | - | - | - |
| 385 | Special or Extraordinary Items | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | 500 | - | - |
| Total Other Increases in Fund Resources: | | 500 | - | - |
| Other Decreases in Fund Resources | | | | |
| 594-595 | Capital Expenditures | 49,747 | 184,684 | 302,068 |
| 591-593, 599 | Debt Service | 72,137 | 389 | 729 |
| 597 | Transfers-Out | - | - | - |
| 585 | Special or Extraordinary Items | - | - | - |
| 581, 582, 589 | Other Uses | 500 | - | - |
| Total Other Decreases in Fund Resources: | | 122,384 | 185,073 | 302,797 |
| Increase (Decrease) in Cash and Investments: | | 307,308 | 8,064 | 213,780 |
| Ending Cash and Investments | | | | |
| 50821 | Nonspendable | - | - | - |
| 50831 | Restricted | - | - | - |
| 50841 | Committed | 1,206,223 | 435,655 | 1,714,133 |
| 50851 | Assigned | - | - | - |
| 50891 | Unassigned | - | - | - |
| Total Ending Cash and Investments | | 1,206,223 | 435,655 | 1,714,133 |

Town of La Conner
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

| | | <u>Custodial</u> |
|-----------|--|------------------|
| 308 | Beginning Cash and Investments | 2,568 |
| 388 & 588 | Net Adjustments | - |
| 310-390 | Additions | 57,518 |
| 510-590 | Deductions | 57,518 |
| | Net Increase (Decrease) in Cash and Investments: | - |
| 508 | Ending Cash and Investments | 2,568 |

The accompanying notes are an integral part of this statement.

MCAG No 0640

Town of La Conner

SCHEDULE SUMMARY OF BANK RECONCILIATION
For the Fiscal Year ended December 31, 2022

| Bank & Investment Account name | FROM BANK STATEMENTS | | | | | Ending Bank Balance |
|---|-------------------------------|---------------------|--|----------------------|--|---------------------|
| | Beginning Bank Balance (2) | Receipts (3) | Deposits Inter-bank transfers In (4) | Disbursements (5) | Withdrawals Inter-bank transfers out (6) | |
| (1) | | | | | | (7) |
| Savi Bank Band CD 7816 | \$ 250,000 | | \$ (242,973) | \$ 7,028 | | \$ - |
| TVI Bond 912833LP | \$ 246,383 | | | | | \$ 246,383 |
| LGIP | \$ 58,525 | \$ 982 | | | | \$ 59,507 |
| Banner Bank CD 2021 | \$ 150,000 | \$ 376 | | | | \$ 150,376 |
| Opus Bank CD 54670 | \$ 251,023 | \$ 1,774 | | | | \$ 252,797 |
| TVI Bond 912833LQ1 | \$ - | | \$ 242,973 | | | \$ 242,973 |
| WA Fed Checking | \$ 3,919,792 | \$ 5,964,970 | \$ (880) | \$ 5,036,564 | \$ - | \$ 4,847,318 |
| WA Fed Stealth Savings | \$ 923,275 | \$ 9,738 | | | | \$ 933,013 |
| Bank Totals | \$ 5,798,999 | \$ 5,977,840 | \$ (880) | \$ 5,043,592 | \$ - | \$ 6,732,367 |
| Under from proof | | | | | | |
| | RECONCILING ITEMS | | | | | |
| | | | | | | |
| Beginning Deposits in Transit (8) | \$ 925 | \$ (925) | | | | \$ 953 |
| Year-end Deposits in Transit (9) | | \$ 953 | | | | |
| Beginning Outstanding & Open Period Items (10) | \$ (198,805) | | | \$ (198,805) | | |
| Year-end Outstanding & Open Period Items (11) | | | | \$ 259,134 | | \$ (259,134) |
| NSF Checks (12) | | | | | | |
| Cancellation of unredeemed checks/warrants (13) | | | | | | |
| Interfund transactions (14) | | \$ 75,702 | | \$ 75,702 | | |
| Netted Transactions (15) | | | | | | |
| Authorized balance of revolving, petty cash and change funds (16) | \$ 150 | | | | | \$ 150 |
| Other Reconciling Items, net (17) | \$ 25 | \$ (3,132) | | \$ (3,870) | | \$ 880 |
| Reconciling Items Totals | \$ (197,704) | \$ 72,598 | | \$ 132,161 | | \$ (257,151) |
| General Ledger Totals (18) | \$ 5,601,294 | \$ 6,050,438 | | \$ 5,175,753 | | \$ 6,475,216 |
| Unreconciled Variance (23) | \$ - | \$ - | | \$ (0) | | \$ - |

Town of La Conner
Schedule of Liabilities
For the Year Ended December 31, 2022

| <u>ID. No.</u> | <u>Description</u> | <u>Due Date</u> | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---|----------------------------|-----------------|--------------------------|------------------|-------------------|-----------------------|
| General Obligation Debt/Liabilities | | | | | | |
| 251.12 | 2013 LTGO Bond | 12/1/2025 | 140,000 | - | 140,000 | - |
| 251.12 | 2017 LTGO Bond | 12/1/2037 | 473,793 | - | 23,585 | 450,208 |
| 251.12 | 2018 LTGO Bond | 12/1/2038 | 876,000 | - | 40,000 | 836,000 |
| Total General Obligation Debt/Liabilities: | | | 1,489,793 | - | 203,585 | 1,286,208 |
| Revenue and Other (non G.O.) Debt/Liabilities | | | | | | |
| 259.12 | Compensated Absence | | 34,577 | 39,414 | 42,480 | 31,511 |
| 263.57 | Canon Financial Copier | 1/1/2026 | 8,343 | - | 2,086 | 6,257 |
| 263.57 | Pitney Bowes Postage Meter | 8/27/2027 | - | 9,115 | 456 | 8,659 |
| 264.30 | Pension Liabilities | | 54,748 | 39,197 | - | 93,945 |
| Total Revenue and Other (non G.O.) Debt/Liabilities: | | | 97,668 | 87,726 | 45,022 | 140,372 |
| Total Liabilities: | | | 1,587,461 | 87,726 | 248,607 | 1,426,580 |

Town of La Conner
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2022

| State Agency Name | Program Title | Identification Number | Total |
|--|--------------------------|-------------------------------------|--------------|
| Capital Contributions - State Grant from Department of Health | Prehospital Trauma Grant | 27861 | 1,125 |
| | | Sub-Total: | 1,125 |
| | | Total State Grants Expended: | 1,125 |

Town of La Conner
Schedule 21 Questions 1-6 (unaudited)
For Fiscal Year Ended: 2022

| Property and Liability Insurance | | Health and Welfare Insurance | Unemployment Compensation Obligations | Workers Compensation Obligation: |
|-------------------------------------|--|-------------------------------------|--|--|
| Belong to a public entity risk pool | | Belong to a public entity risk pool | Pay taxes to the Department of Employment Security ("Taxable") | Pay premiums to the Department of Labor and Industries |

| Washington PFML Program | Entity | Government Type |
|-------------------------|--------|-----------------|
|-------------------------|--------|-----------------|

Pay premiums to the State's program Town of La Conner

City/Town